

Senate File 330 - Introduced

SENATE FILE 330

BY SMITH

A BILL FOR

1 An Act relating to filing deadlines for the disabled veteran
2 homestead tax credit and including effective date and
3 retroactive applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. 2015 Iowa Acts, House File 166, if enacted, is
2 amended by adding the following new section:

3 NEW SECTION. SEC. 6. EXCEPTION TO APPLICATION FILING
4 DEADLINE. Notwithstanding the filing deadline under section
5 425.2, claims for the homestead credit authorized under section
6 425.15, as amended in this Act, filed after July 1, 2014, but
7 before January 1, 2015, shall be considered to be a claim
8 properly filed for taxes due and payable in the fiscal year
9 beginning July 1, 2015.

10 Sec. 2. EFFECTIVE UPON ENACTMENT. This Act, being deemed of
11 immediate importance, takes effect upon enactment.

12 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
13 retroactively to the effective date of 2015 Iowa Acts, House
14 File 166, if enacted.

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 2015 Iowa Acts, House File 166, amends the eligibility
19 criteria for the homestead credit provided under Code section
20 425.15 to certain disabled veterans, disabled members of the
21 national guard, and surviving family members. House File 166
22 takes effect upon enactment and applies retroactively to May
23 26, 2014, for applications for the homestead credit filed on
24 or after that date.

25 This bill amends House File 166, if enacted, to specify that,
26 notwithstanding the July 1 filing deadline under Code section
27 425.2, a claim for the homestead credit authorized under Code
28 section 425.15 filed after July 1, 2014, but before January
29 1, 2015, shall be considered to be a claim properly filed for
30 taxes due and payable in the fiscal year beginning July 1,
31 2015.

32 The bill takes effect upon enactment and applies
33 retroactively to the effective date of House File 166, if
34 enacted.